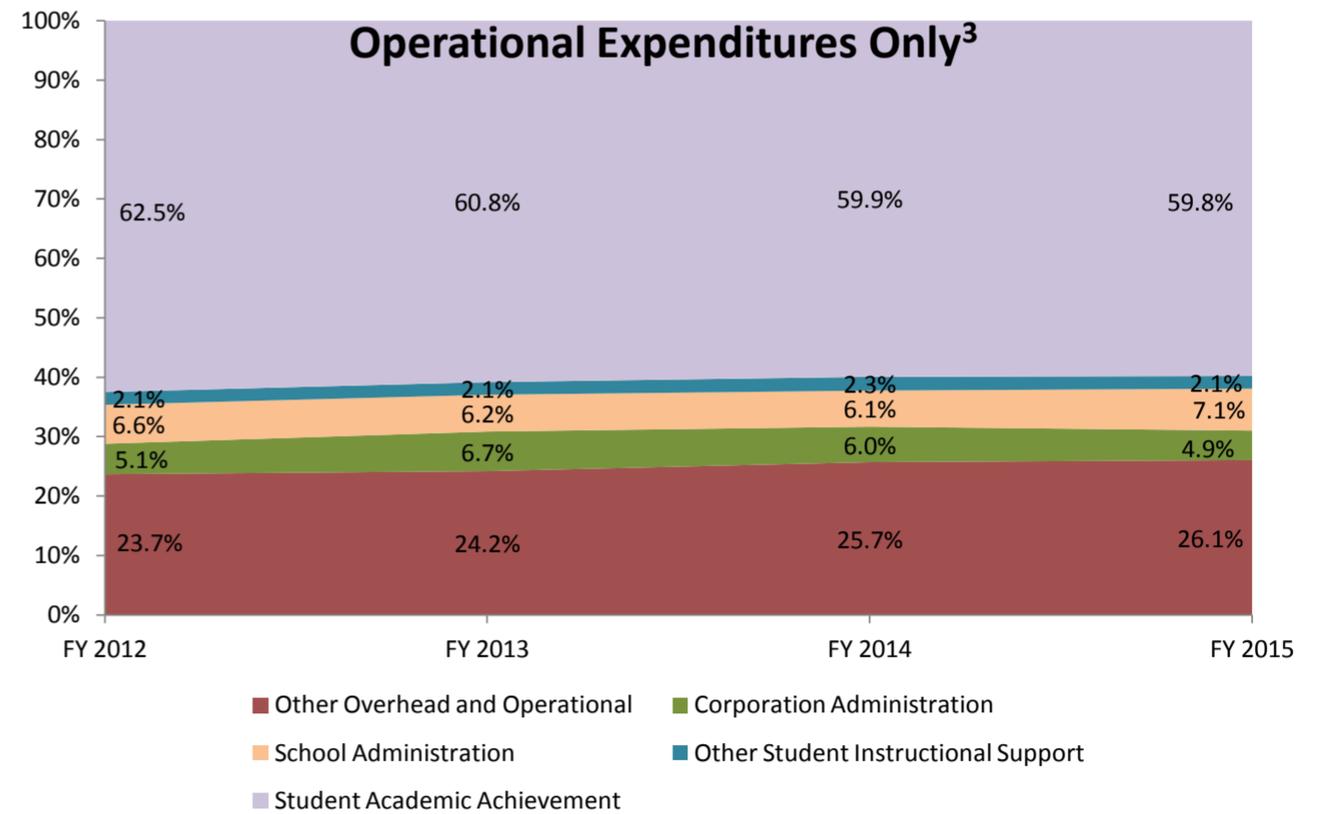
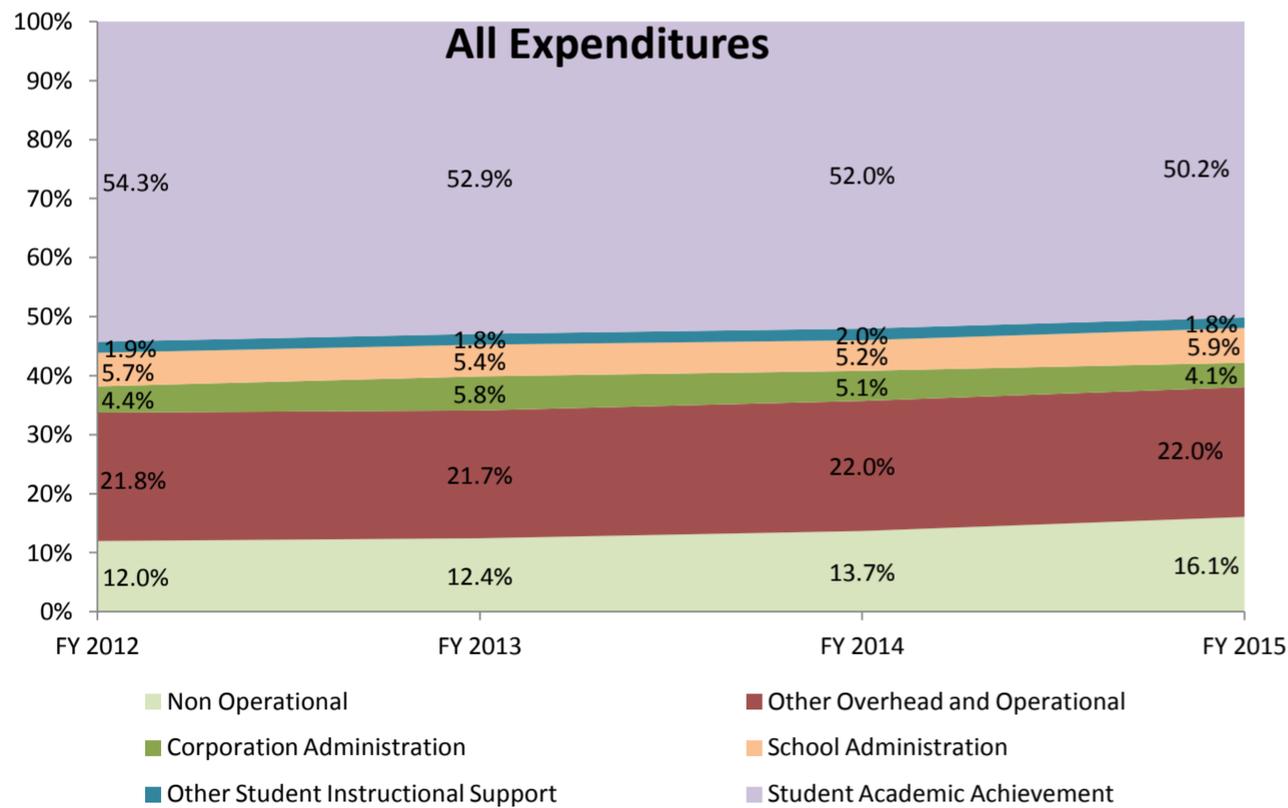


School Corporation Expenditures by Account
Biannual Financial Report Data
North Knox School Corp (4315)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,577,217	57.4%	\$7,893,620	52.5%	\$7,694,923	54.3%	\$7,451,284	52.9%	\$7,130,276	52.0%	\$7,002,198	50.2%
Student Instructional Support	\$776,287	5.9%	\$1,100,954	7.3%	\$1,071,258	7.6%	\$1,015,783	7.2%	\$980,951	7.2%	\$1,070,213	7.7%
Total	\$8,353,504	63.2%	\$8,994,574	59.8%	\$8,766,181	61.8%	\$8,467,068	60.1%	\$8,111,227	59.2%	\$8,072,411	57.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,089,221	23.4%	\$4,277,188	28.4%	\$3,715,520	26.2%	\$3,861,631	27.4%	\$3,718,526	27.1%	\$3,646,415	26.1%
Non Operational	\$1,766,118	13.4%	\$1,768,711	11.8%	\$1,698,747	12.0%	\$1,752,744	12.4%	\$1,874,077	13.7%	\$2,242,533	16.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,855,339	36.8%	\$6,045,899	40.2%	\$5,414,267	38.2%	\$5,614,375	39.9%	\$5,592,602	40.8%	\$5,888,948	42.2%

Grand Total	\$13,208,843	\$15,040,473	\$14,180,449	\$14,081,443	\$13,703,829	\$13,961,359
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
North Knox School Corp (4315)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$337,323	\$391,364	\$401,595	NA	19.1%	2.6%				
11100 Regular Programs Elementary	\$3,187,009	\$3,474,607	\$2,745,463	\$2,673,020	-16.1%	-23.1%	-2.6%				
11200 Regular Programs Middle/Junior High	\$0	\$687,692	\$1,024,437	\$745,633	NA	8.4%	-27.2%				
11300 Regular Programs High School	\$1,404,297	\$1,241,797	\$1,419,480	\$1,625,335	15.7%	30.9%	14.5%				
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$67,043	\$36,125	\$74,184	NA	10.7%	105.4%				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$365,372	\$45,739	\$0	NA	NA	NA				
11410 Regular Programs Vocational Education - Agriculture A	\$0	\$84,619	\$38,583	\$58	NA	-99.9%	-99.9%				
11420 Regular Programs Vocational Education - Agriculture B	\$0	\$0	\$37,495	\$79,368	NA	NA	111.7%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$0	\$86,310	\$100,772	\$104,690	NA	21.3%	3.9%				
11510 Regular Programs Vocational Education - Cooperative Education	\$0	\$93,836	\$101,946	\$98,939	NA	5.4%	-2.9%				
11630 Regular Programs Alternative Education Programs - High School	\$18,283	\$120,497	\$52,616	\$78,641	330.1%	-34.7%	49.5%				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$208,993	\$25,660	\$14,151	NA	-93.2%	-44.9%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$113,885	\$95,475	\$157,551	\$165,001	44.9%	72.8%	4.7%				
12320 Special Programs Physical Impairment - Multiple Disabilities	\$9,269	\$273,608	\$114,171	\$125,832	1257.5%	-54.0%	10.2%				
12340 Special Programs Physical Impairment - Hearing Impairment	\$0	\$59,562	\$114,356	\$150,492	NA	152.7%	31.6%				
12350 Special Programs Physical Impairment - Homebound	\$5,572	\$6,829	\$2,653	\$4,088	-26.6%	-40.1%	54.1%				
12610 Special Programs Learning Disability	\$0	\$63,226	\$34,124	(\$2,663)	NA	-104.2%	-107.8%				
12810 Special Programs Special Education Preschool	\$26,702	\$245	\$0	\$0	NA	NA	NA				
14100 Summer School Programs Elementary	\$0	\$0	\$6,477	\$6,477	NA	NA	0.0%				
14200 Summer School Programs Middle/Junior High School	\$0	\$0	\$2,966	\$7,824	NA	NA	163.8%				
14300 Summer School Programs High School	\$0	\$0	\$13,927	\$8,873	NA	NA	-36.3%				
16100 Remediation Remediation Testing	\$82,432	\$58,564	\$33,263	\$0	NA	NA	NA				
16200 Remediation Preventive Remediation	\$2,904	\$73,771	\$37,354	\$42,008	1346.8%	-43.1%	12.5%				
17100 Pay. to Other Gov. Units in State Transfer Tuition	\$3,161	\$0	\$0	\$0	NA	NA	NA				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$81,504	\$53,919	\$45,113	\$45,489	-44.2%	-15.6%	0.8%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$187,910	\$185,777	\$202,659	\$197,230	5.0%	6.2%	-2.7%				
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$12,764	\$14,815	\$0	\$0	NA	NA	NA				
17700 Pay. to Other Gov. Units in State Interlocal Agreements - Other	\$0	\$3,500	\$0	\$0	NA	NA	NA				
17900 Pay. to Other Gov. Units in State Other	\$0	\$140	\$0	\$2,560	NA	1728.4%	NA				
22110 Instruction Imp. of Instruction - Service Area Direction	\$5,302	\$5,265	\$1,000	\$2,170	-59.1%	-58.8%	117.0%				
22210 Instruction Library/Media Services - Service Area Direction	\$0	\$152,262	\$87,070	\$117,945	NA	-22.5%	35.5%				
22220 Instruction Library/Media Services - School Library	\$35,168	\$12,169	\$2,809	\$2,196	-93.8%	-82.0%	-21.8%				
22230 Instruction Library/Media Services - Audiovisual	\$853	\$1,421	\$0	\$0	NA	NA	NA				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$95,038	\$44,431	NA	NA	-53.2%				
22290 Instruction Library/Media Services - Other Educational Media Services	\$23,787	\$2,259	\$2,374	\$0	NA	NA	NA				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$113,239	\$122,934	NA	NA	8.6%				
22360 Instruction Instruc. Related Tech. - Network Support	\$25,000	\$46,485	\$24,290	\$13,813	-44.8%	-70.3%	-43.1%				
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$16,238	\$7,880	\$6,278	NA	-61.3%	-20.3%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$0	\$12,279	\$43,604	NA	NA	255.1%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$156,029	\$0	\$0	\$0	NA	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$290,764	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$5,672,596	\$7,893,620	\$7,130,276	\$7,002,198	23.4%	-11.3%	-1.8%
Student Instructional Support											
21110 Students Attend. & Social Work Serv. - Service Area Direction	\$0	\$40,913	\$0	\$0	NA	NA	NA				
21130 Students Attend. & Social Work Serv. - Social Work Services	\$11,103	\$16,455	\$0	\$0	NA	NA	NA				
21210 Students Guidance Services - Service Area Direction	\$52,536	\$128,813	\$95,763	\$94,402	79.7%	-26.7%	-1.4%				
21220 Students Guidance Services - Counseling Services	\$0	\$0	\$96,905	\$73,971	NA	NA	-23.7%				
21240 Students Guidance Services - Information Services	\$9,199	\$0	\$0	\$0	NA	NA	NA				
21290 Students Guidance Services - Other Guidance Services	\$12,469	\$0	\$0	\$0	NA	NA	NA				
21340 Students Health Services - Nurse Services	\$36,750	\$52,298	\$77,175	\$78,177	112.7%	49.5%	1.3%				
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$8,877	\$0	\$0	\$0	NA	NA	NA				
21990 Students Other Support Services Students - Other Student Services	\$0	\$0	\$452	\$0	NA	NA	NA				

School Corporation Expenditures by Account
Biannual Financial Report Data
North Knox School Corp (4315)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
24100	School Administration	Office of The Principal	\$441,259	\$835,832	\$454,396	\$562,006	27.4%	-32.8%	23.7%
24900	School Administration	Other Support Services - School Admin.	\$0	\$26,643	\$256,259	\$261,658	NA	882.1%	2.1%
Student Instructional Support Total			\$572,193	\$1,100,954	\$980,951	\$1,070,213	87.0%	-2.8%	9.1%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$0	\$0	\$250,703	\$67,697	NA	NA	-73.0%
23120	General Administration	Board of Education - Service Area Assistants	\$16,214	\$24,807	\$0	\$0	NA	NA	NA
23150	General Administration	Board of Education - Legal Services	\$4,024	\$8,060	\$1,980	\$3,747	-6.9%	-53.5%	89.2%
23160	General Administration	Board of Education - Promotion Expenses	\$1,962	\$2,863	\$3,263	\$1,547	-21.1%	-45.9%	-52.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$2,937	\$3,130	\$2,102	\$2,476	-15.7%	-20.9%	17.8%
23210	General Administration	Executive Administration - Office of The Superintendent	\$133,298	\$503,977	\$207,745	\$213,964	60.5%	-57.5%	3.0%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$7	\$0	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$19,673	\$38,897	\$19,064	\$12,735	-35.3%	-67.3%	-33.2%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$65,000	\$109,189	\$38,990	\$0	NA	NA	NA
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$0	\$39,833	\$79,728	NA	NA	100.2%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$59,654	\$64,337	NA	NA	7.8%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$0	\$603	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,758	\$118	\$0	\$250	-85.8%	112.7%	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$0	\$0	\$182	NA	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$1,192	\$4,704	NA	NA	294.7%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$3,277	\$1,876	\$2,772	\$1,699	-48.2%	-9.4%	-38.7%
25750	Central Services	Personnel Services - Health Services	\$1,511	\$0	\$3,590	\$2,009	33.0%	NA	-44.0%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$111,432	\$67,934	\$118,762	NA	6.6%	74.8%
25890	Central Services	Other Technology Services	\$0	\$471	\$0	\$0	NA	NA	NA
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$290	\$0	\$0	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$90	\$0	\$0	\$0	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$0	\$540,462	\$69,613	\$71,039	NA	-86.9%	2.0%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$821,833	\$710,725	\$1,120,580	\$1,126,493	37.1%	58.5%	0.5%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$39,125	\$117,122	\$0	\$0	NA	NA	NA
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$172,431	\$321,057	\$126,994	\$116,558	-32.4%	-63.7%	-8.2%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$501	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$121	\$150	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$32,389	\$46,920	NA	NA	44.9%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$123,544	\$143,309	\$104,597	\$93,649	-24.2%	-34.7%	-10.5%
27010	Student Transportation	Service Area Direction	\$90,362	\$0	\$43,737	\$49,561	-45.2%	NA	13.3%
27100	Student Transportation	Vehicle Operation	\$54,959	\$43,297	\$72,853	\$78,624	43.1%	81.6%	7.9%
27200	Student Transportation	Monitoring Services	\$39,997	\$21,576	\$18,786	\$18,215	-54.5%	-15.6%	-3.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$32,901	\$68,867	\$66,821	\$67,015	103.7%	-2.7%	0.3%
27400	Student Transportation	Purchase of School Buses	\$0	\$90,680	\$0	\$0	NA	NA	NA
27500	Student Transportation	Insurance on Buses	\$17,333	\$0	\$0	\$8,245	-52.4%	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$589,685	\$722,569	\$781,493	\$750,748	27.3%	3.9%	-3.9%
27900	Student Transportation	Other Student Transportation Services	\$3,364	\$0	\$0	\$365	-89.1%	NA	NA
27910	Student Transportation	Bus Driver Training	\$0	\$100	\$0	\$0	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$10,895	\$15,227	\$123,665	\$179,451	1547.1%	1078.5%	45.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$186,664	\$244,665	\$202,920	\$230,044	23.2%	-6.0%	13.4%
31400	Food Services Operations	Food Purchases	\$254,651	\$318,323	\$253,422	\$234,357	-8.0%	-26.4%	-7.5%
31900	Food Services Operations	Other Food Services	\$98,528	\$113,947	\$1,825	\$691	-99.3%	-99.4%	-62.1%
Overhead and Operational Total			\$2,786,638	\$4,277,188	\$3,718,526	\$3,646,415	30.9%	-14.7%	-1.9%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$173,935	\$237,998	\$262,243	\$252,788	45.3%	6.2%	-3.6%
33990	Other Community Services	Other	\$130	\$69,267	\$44,419	\$7,267	5498.7%	-89.5%	-83.6%

School Corporation Expenditures by Account
Biannual Financial Report Data
North Knox School Corp (4315)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
43000 Category not Specified Professional Services	\$990	\$0	\$137,600	\$23,898	2313.5%	NA	-82.6%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$381,298	\$415,062	\$92,706	\$645,076	69.2%	55.4%	595.8%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$16,995	\$12,387	\$0	\$0	NA	NA	NA				
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$16,280	\$3,295	\$0	NA	NA	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$170,857	\$117,607	\$108,555	\$141,091	-17.4%	20.0%	30.0%				
49000 Category not Specified Other Facilities Acq. and Construction	\$50,119	\$83,245	\$4,529	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$0	\$0	\$295,000	\$248,966	NA	NA	-15.6%				
51600 Principal on Debt Other DLGF Approved Debt	\$542,061	\$816,116	\$627,648	\$891,258	64.4%	9.2%	42.0%				
52100 Interest on Debt Bonds	\$0	\$0	\$124,101	\$32,189	NA	NA	-74.1%				
52600 Interest on Debt Other DLGF Approved Debt	\$0	\$0	\$171,981	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$365,000	\$0	\$0	\$0	NA	NA	NA				
59100 Other Debt Services Obligations Registrars Fee	\$0	\$750	\$0	\$0	NA	NA	NA				
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$2,000	\$0	NA	NA	NA				
Non Operational Total					\$1,701,385	\$1,768,711	\$1,874,077	\$2,242,533	31.8%	26.8%	19.7%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$36,664	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$4,441	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$11,526	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$1,370	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$363,253	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$41,596	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$47,454	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$13,073	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$27,342	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$3,314	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$2,914	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$998	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$1,356,604	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$147,274	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$233,392	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$46,891	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$5,984	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$727	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$637	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$222	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$114,775	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Instructional Support	\$6,742	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$6,660	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Non Operational	\$2,180	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$2,476,032	\$0	\$0	\$0	NA	NA	NA